IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO.163 OF 2002

The Commissioner of Income-tax,
City-II, Mumbai Appellant

vs.

M/s. Mihir Chemical Industries Pvt. Ltd. Respondent

Ms. S. V. Bharucha i/b. Mr. H. D. Rathod for the appellant.

Mr. A. K. Jasani for the respondent.

CORAM : R.M. LODHA &
J. P. DEVADHAR,JJ.

Date : 12h August 2004

P.C.:

Heard the learned counsel for the revenue.

2. It is not in dispute that controversy raised in this appeal is wholly and squarely concluded by the judgment of the Supreme Court in the case of Commissioner of Income-tax v. Indo Nippon Chemicals Co. Ltd., 261 ITR 275.

3. Appeal is dismissed in limine.

(R. M. LODHA, J.)

(J. P. DEVADHAR,J.)